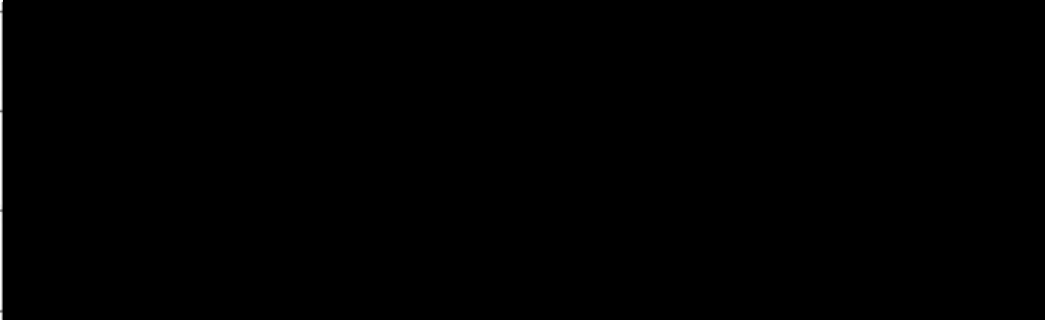
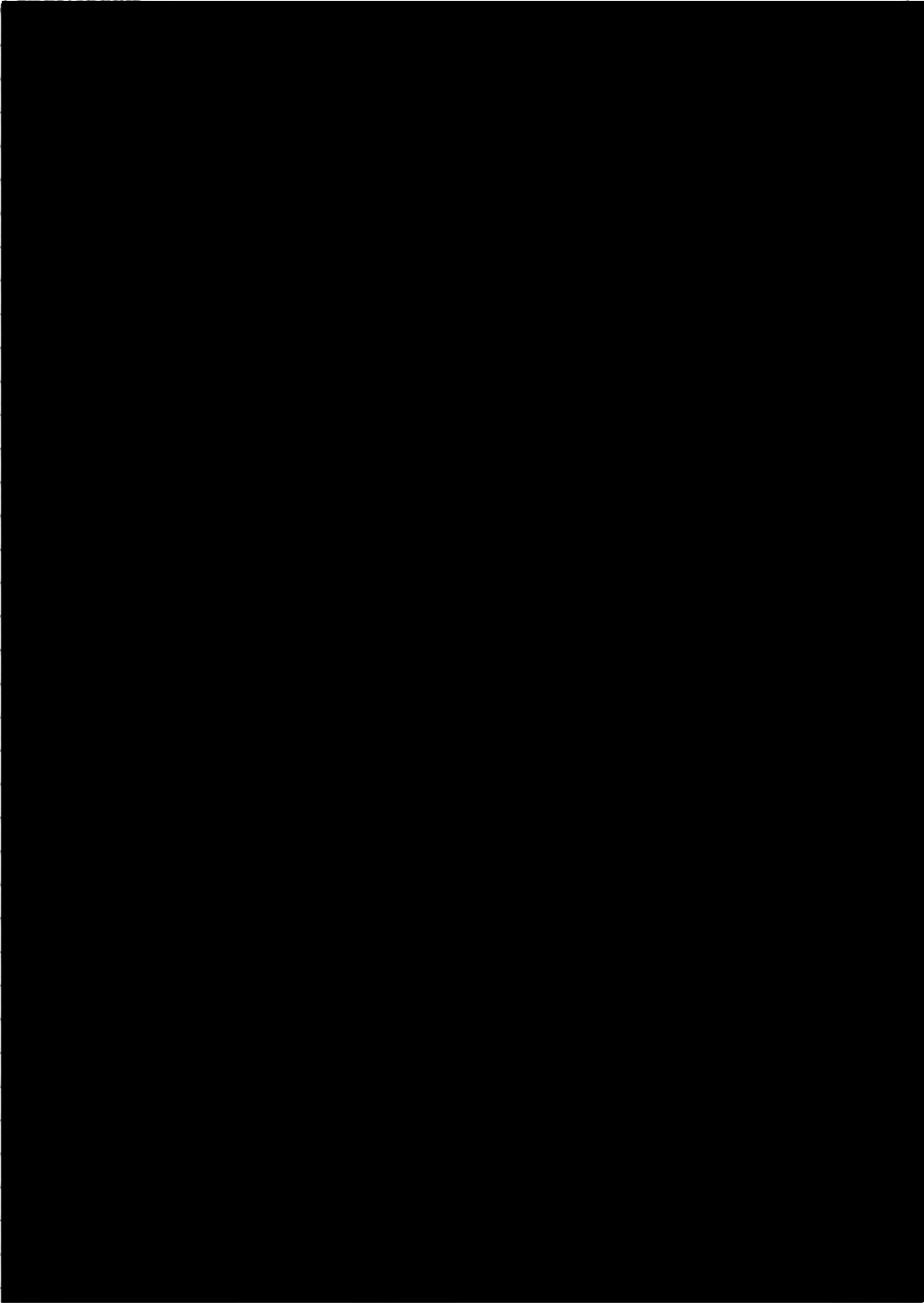


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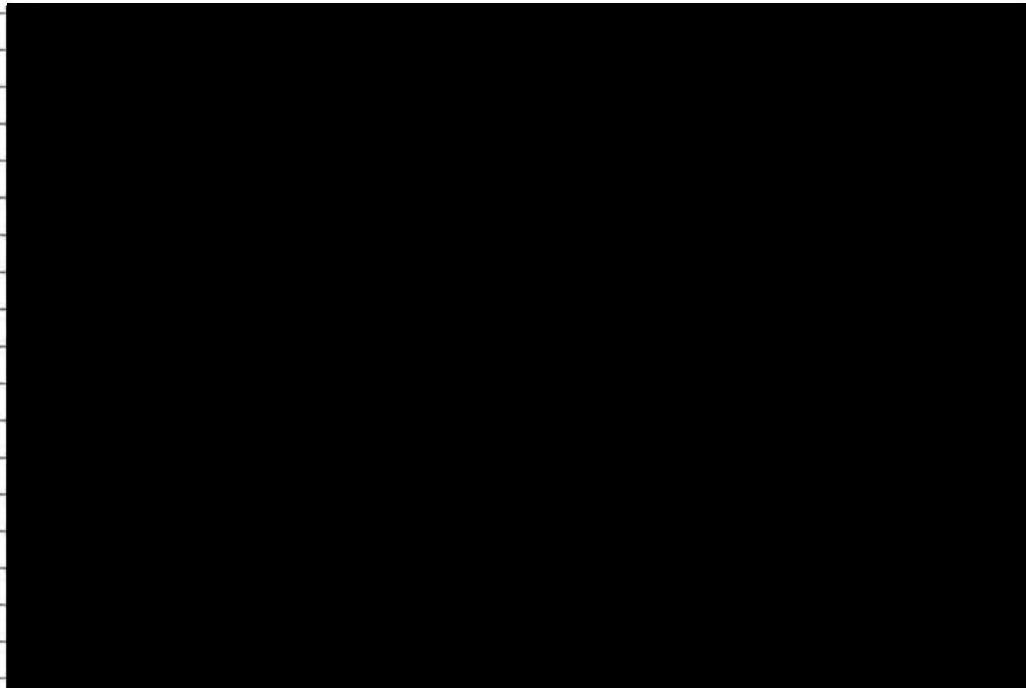


**Exhibit 1B: Fully released individuals**

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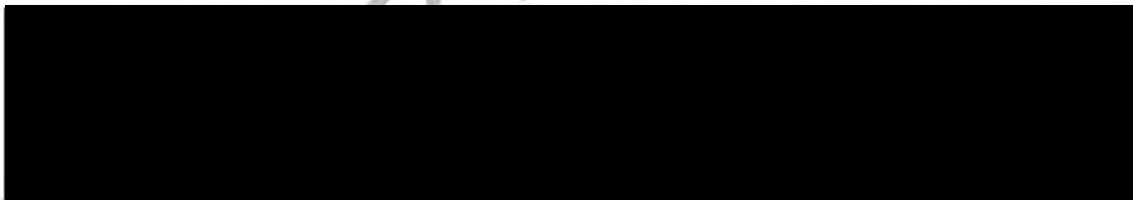


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**Exhibit 1C: Partially released individual**

The following individual is partially released, only for his interest in parties listed on Exhibit 2.



**From:** Bettina Spang  
**Sent:** Tue, 19 Jan 2021 09:16:46 +0000  
**To:** swi007@politi.dk  
**Cc:** Bettina Spang  
**Subject:** Request from SØIK re settlement

To SØIK:

Please find attached the Danish Tax Agency's response of today's date to your below request.

Best regards

**Bettina Spang**  
Chief Consultant  
Executive Secretariat Special Audit

+45 72 37 44 69  
[Bettina.Spang@sktst.dk](mailto:Bettina.Spang@sktst.dk)



The Danish Tax Agency  
Helgeshøj Allé 9, 2630 Taastrup  
[www.sktst.dk](http://www.sktst.dk)

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---

**From:** [SWI007@politi.dk](mailto:SWI007@politi.dk) <[SWI007@politi.dk](mailto:SWI007@politi.dk)>  
**Sent:** 6 January 2021 10:03  
**To:** Camilla Lindrum Bay <[Camilla.Bay@sktst.dk](mailto:Camilla.Bay@sktst.dk)>  
**Subject:** Request for information re the Danish Tax Agency's settlement

This email comes from the internet and is therefore not necessarily from an internal source even though the sender address can indicate that.

Forwarded here as attachment is the January 6, 2021, request from The Public Prosecutor for Special Financial and International Crimes for information regarding the Danish Tax Agency's settlement.

I must ask that the Danish tax Agency's response be received as soon as possible, and preferably before January 15, 2021.

With best regards

Stine Winther  
Special Prosecutor

Mobile: +45 61 12 69 79

Email: [swi007@politi.dk](mailto:swi007@politi.dk)



The Public Prosecutor for Special Financial and International Crimes

Kampmannsgade 1  
DK-1604 København V  
Tlf.: +45 72 68 90 00  
Fax: +45 4515 0016  
Mail: [saoek@ankl.dk](mailto:saoek@ankl.dk)

**From:** Bettina Spang  
**Sent:** Fri, 22 Jan 2021 10:44:09 AM  
**To:** swi007@politi.dk  
**CC:** Bettina Spang; S teen Bechmann Jacobsen  
**Subject:** Urgent - request to forward settlement agreement

Dear Stine

Thanks for your email.

Further to this, I would like to propose a meeting where you elaborate on your request with regard to the use of the information. If you agree to this, I would also kindly request that you forward a number of proposed meeting times, after which I will coordinate participation on behalf of ourselves and of Kammeradvokaten.

Best regards

**Bettina Spang**  
Chief Consultant  
Executive Secretariat Special Audit

+45 72 37 44 69  
[Bettina.Spang@sktst.dk](mailto:Bettina.Spang@sktst.dk)



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[www.sktst.dk](http://www.sktst.dk)

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**From:** SWI007@politi.dk <SWI007@politi.dk>  
**Sent:** 22 January 2021 10:15  
**To:** Bettina Spang <[Bettina.Spang@sktst.dk](mailto:Bettina.Spang@sktst.dk)>  
**Subject:** Urgent - request to forward settlement agreement

This email comes from the internet and is therefore not necessarily from an internal source even though the sender address can indicate that.

Dear Bettina

Please find attached a new request from SØIK of today's date.

I must ask that the Danish tax Agency's response be received as soon as possible, and latest by January 29, 2021. I apologize for the short deadline.

With best regards

Stine Winther  
Special Prosecutor

Mobile: +45 61 12 69 79  
Email: [swi007@politi.dk](mailto:swi007@politi.dk)



The Public Prosecutor for Special Financial and International Crimes

Kampmannsgade 1  
DK-1604 København V  
Tel.: +45 72 68 90 00  
Fax: +45 4515 0016  
Email: [saoek@ankl.dk](mailto:saoek@ankl.dk)

**From:** Bettina Spang <[Bettina.Spang@sktst.dk](mailto:Bettina.Spang@sktst.dk)>  
**Sent:** 19 January 2021 10:17  
**To:** Winther, Stine (SWI007) <[SWI007@politi.dk](mailto:SWI007@politi.dk)>  
**Cc:** Bettina Spang <[Bettina.Spang@sktst.dk](mailto:Bettina.Spang@sktst.dk)>  
**Subject:** Request from SØIK re settlement

To SØIK:

Please find attached the Danish Tax Agency's response of today's date to your below request.

Best regards

**Bettina Spang**  
Chief Consultant  
Executive Secretariat Special Audit

+45 72 37 44 69  
[Bettina.Spang@sktst.dk](mailto:Bettina.Spang@sktst.dk)



The Danish Tax Agency  
Helgeshøj Allé 9, 2630 Taastrup  
[www.sktst.dk](http://www.sktst.dk)

This is how we handle personal data  
The Danish Tax Agency is part of the Danish Tax Administration

**From:** [SWI007@politi.dk](mailto:SWI007@politi.dk) <[SWI007@politi.dk](mailto:SWI007@politi.dk)>  
**Sent:** 6 January 2021 10:03  
**To:** Camilla Lindrum Bay <[Camilla.Bay@sktst.dk](mailto:Camilla.Bay@sktst.dk)>  
**Subject:** Request for information re the Danish Tax Agency's settlement



This email comes from the internet and is therefore not necessarily from an internal source even though the sender address can indicate that.

Forwarded here as attachment is the January 6, 2021, request from The Public Prosecutor for Special Financial and International Crimes for information regarding the Danish Tax Agency's settlement.

I must ask that the Danish tax Agency's response be received as soon as possible, and preferably before January 15, 2021,

With best regards

**Stine Winther**  
Special Prosecutor

Mobile: +45 61 12 69 79  
Email: [swi007@politi.dk](mailto:swi007@politi.dk)



The Public Prosecutor for Special Financial and International Crimes

Kampmannsgade 1  
DK-1604 København V  
Tel.: +45 72 68 90 00  
Fax: +45 4515 0016  
Email: [saoek@ankl.dk](mailto:saoek@ankl.dk)



**From:** Bettina Spang  
**Sent:** Fri, 22 Jan 2021 3:17:58 PM  
**To:** swi007@politi.dk  
**CC:** Bettina Spang; Steen Bechmann Jacobsen  
**Subject:** Urgent - request to forward settlement agreement [KA-ACTIVE.FID580262]

Dear Stine

The background to our wish is that the settlement and the individual appendices are fundamentally confidential based on the content of the agreements. We cannot therefore share the material without informing the parties to the agreement, which is why it would be helpful in this regard if you could give us some context.

In addition to this, a wider sharing with any defendants etc. can harm the Danish Tax Agency's financial interests both specifically and in general, including that it may weaken the Tax Agency's future opportunities to enter into settlement, as future settlement parties with overwhelming probability will hold anonymity as an essential prerequisite for entering into a settlement, which the Danish Tax Agency will thus not be able to guarantee in the future, if the settlement agreement is shared in a wider circle. This is another reason why we would like you to elaborate on your request regarding the use of the information.

Best regards

**Bettina Spang**  
Chief Consultant  
Executive Secretariat Special Audit

+45 72 37 44 69  
[Bettina.Spang@sktst.dk](mailto:Bettina.Spang@sktst.dk)



The Danish Tax Agency  
Helgeshøj Allé 9, 2630 Taastrup  
[www.sktst.dk](http://www.sktst.dk)

This is how we handle personal data  
The Danish Tax Agency is part of the Danish Tax Administration

**From:** SWI007@politi.dk <SWI007@politi.dk>  
**Sent:** 22 January 2021 14:13  
**To:** Bettina Spang <Bettina.Spang@sktst.dk>  
**Cc:** Steen Bechmann Jacobsen <Steen.Jacobsen@SKTST.DK>  
MCH033@politi.dk **Subject:** RE: Urgent - request to forward settlement agreement

This email comes from the internet and is therefore not necessarily from an internal source even though the sender address can indicate that.

Dear Bettina

Thanks for your email.

As this involves an ongoing investigation, it is extremely limited as to what we are able to disclose about the reasons for our request to forward the settlement agreement.

Can I therefore get you to elaborate a little more on why you think a meeting needs to be held?

With best regards

**Stine Winther**  
Special Prosecutor

Mobile: +45 61 12 69 79  
Email: [swi007@politi.dk](mailto:swi007@politi.dk)



The Public Prosecutor for Special Financial and International Crimes

Kampmannsgade 1  
DK-1604 København V  
Tel.: +45 72 68 90 00  
Fax: +45 4515 0016  
Email: [saoek@ankl.dk](mailto:saoek@ankl.dk)

**From:** Bettina Spang <[Bettina.Spang@sktst.dk](mailto:Bettina.Spang@sktst.dk)>  
**Sent:** 22 January 2021 11:44  
**To:** Winther, Stine (SWI007) <[SWI007@politi.dk](mailto:SWI007@politi.dk)>  
**Cc:** Bettina Spang <[Bettina.Spang@sktst.dk](mailto:Bettina.Spang@sktst.dk)>; Steen Bechmann Jacobsen <[Steen.Jacobsen@SKTST.DK](mailto:Steen.Jacobsen@SKTST.DK)>  
**Subject:** Urgent – request to forward settlement agreement

Dear Stine

Thanks for your email.

Further to this, I would like to propose a meeting where you elaborate on your request with regard to the use of the information. If you agree to this, I would also kindly request that you forward a number of proposed meeting times, after which I will coordinate participation on behalf of ourselves and of Kammeradvokaten.

Best regards

**Bettina Spang**  
Chief Consultant  
Executive Secretariat Special Audit

+45 72 37 44 69

[Bettina.Spang@sktst.dk](mailto:Bettina.Spang@sktst.dk)



The Danish Tax Agency

Helgeshøj Allé 9, 2630 Taastrup

[www.sktst.dk](http://www.sktst.dk)

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**From:** [SWI007@politi.dk](mailto:SWI007@politi.dk) <[SWI007@politi.dk](mailto:SWI007@politi.dk)>

**Sent:** 22 January 2021 10:15

**To:** Bettina Spang <[Bettina.Spang@sktst.dk](mailto:Bettina.Spang@sktst.dk)>

**Subject:** Urgent - request to forward settlement agreement

This email comes from the internet and is therefore not necessarily from an internal source even though the sender address can indicate that.

Dear Bettina

Please find attached a new request from SØIK of today's date.

I must ask that the Danish tax Agency's response be received as soon as possible, and latest by January 29, 2021. I apologize for the short deadline.

With best regards

**Stine Winther**

Special Prosecutor

Mobile: +45 61 12 69 79

Email: [swi007@politi.dk](mailto:swi007@politi.dk)



The Public Prosecutor for Special Financial and International Crimes

Kampmannsgade 1

DK-1604 København V

Tel.: +45 72 68 90 00

Fax: +45 4515 0016

Email: [saoek@ankl.dk](mailto:saoek@ankl.dk)

**From:** Bettina Spang <[Bettina.Spang@sktst.dk](mailto:Bettina.Spang@sktst.dk)>

**Sent:** 19 January 2021 10:17

**To:** Winther, Stine (SWI007) <[SWI007@politi.dk](mailto:SWI007@politi.dk)>

**Cc:** Bettina Spang <[Bettina.Spang@sktst.dk](mailto:Bettina.Spang@sktst.dk)>

**Subject:** Request from SØIK re settlement

To SØIK:

Please find attached the Danish Tax Agency's response of today's date to your below request.

Best regards

**Bettina Spang**

Chief Consultant

Executive Secretariat Special Audit

+45 72 37 44 69

[Bettina.Spang@sktst.dk](mailto:Bettina.Spang@sktst.dk)



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[www.sktst.dk](http://www.sktst.dk)

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**From:** [SWI007@politi.dk](mailto:SWI007@politi.dk) <[SWI007@politi.dk](mailto:SWI007@politi.dk)>

**Sent:** 6 January 2021 10:03

**To:** Camilla Lindrum Bay <[Camilla.Bay@sktst.dk](mailto:Camilla.Bay@sktst.dk)>

**Subject:** Request for information re the Danish Tax Agency's settlement



This email comes from the internet and is therefore not necessarily from an internal source even though the sender address can indicate that.

Forwarded here as attachment is the January 6, 2021, request from The Public Prosecutor for Special Financial and International Crimes for information regarding the Danish Tax Agency's settlement.

I must ask that the Danish tax Agency's response be received as soon as possible, and preferably before January 15, 2021.

With best regards

**Stine Winther**

Special Prosecutor

Mobile: +45 61 12 69 79

Email: [swi007@politi.dk](mailto:swi007@politi.dk)



The Public Prosecutor for Special Financial and International Crimes

Kampmannsgade 1  
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Email: [saoek@ankl.dk](mailto:saoek@ankl.dk)



Case 1:23-cv-02508-NRB Document 202-13 Filed 06/17/25 Page 14 of 30

**To:** swi007@politi.dk[swi007@politi.dk]  
**Cc:** Bettina Spang[Bettina.Spang@sktst.dk]; Gry Ahlefeld-Engel[Gry.Ahlefeld-Engel@SKTST.DK]; Gry Ahlefeld-Engel@SKTST.DK]; 851320 (Camilla.Bay@sktst.dk)[Camilla.Bay@sktst.dk]; Mejse Mia Norman Hansen[Mejse.Hansen@sktst.dk]  
**From:** Bettina Spang[/O=EXCHANGELABS/OU=EXCHANGE ADMINISTRATIVE GROUP (FYDIBOHF23SPDLT)/CN=RECIPIENTS/CN=CFF572A2B9044C0D9018247288F92B15-W27654]  
**Sent:** 2/3/2021 2:18:54 PM  
**Subject:** Request for additional information  
[Copy of Batch Numbers and amount NCB PP.xlsx](#)  
[Follow-up response to SØIK re. settlement with 61 pension plans et al \(030221\) \(Final\).pdf](#)

To SØIK:

Further to the below request from January 28, 2021, forwarded here is the Danish Tax Agency's response of today's date, including the excel file that is referenced in the response to question 15.

Best regards

**Bettina Spang**  
Chief Consultant  
Executive Secretariat Special Audit

+45 72 37 44 69  
[Bettina.Spang@sktst.dk](mailto:Bettina.Spang@sktst.dk)



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Helgeshøj Allé 9, 2630 Taastrup  
[www.sktst.dk](http://www.sktst.dk)

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**From:** SWI007@politi.dk <SWI007@politi.dk>  
**Sent:** 28 January 2021 06:59  
**To:** Bettina Spang <Bettina.Spang@sktst.dk>  
**Subject:** Request for additional information

This email comes from the internet and is therefore not necessarily from an internal source even though the sender address can indicate that.

Forwarded here as attachment is SØIK's request for additional information regarding the Danish Tax Agency's settlement agreement.

I apologize for the short deadline, which is due to an ongoing appeal.

With best regards

Stine Winther  
Special Prosecutor

Mobile: +45 61 12 69 79  
Mail: [swi007@politi.dk](mailto:swi007@politi.dk)



**STATSADVOKATEN**

The Public Prosecutor for Special Financial and International Crimes

Kampmannsgade 1  
DK-1604 København V  
Tlf.: +45 72 68 90 00  
Fax: +45 4515 0016  
Mail: [saoek@ankl.dk](mailto:saoek@ankl.dk)



The Public Prosecutor for Special Financial and International Crimes  
 Att.: Deputy Prosecutor Malene Stage Christensen and Special Prosecutor Stine  
 Winther

Executive Secretariat Special  
 Audit

Helgesøjs Allé 9  
 2630 Taastrup

Telephone 72 22 18 18  
 Skat.dk

Sent via email: swi007@politi.dk

Our case nr. 21-0008933

Date: 3 February 2021

### Request for Information regarding the Danish Tax Agency's Settlement

By letter of 6 January 2021, The Public Prosecutor for Special Financial and International Crimes (SØIK) requested that the Danish Tax Agency respond to a number of questions regarding the settlement that the Danish Tax Agency entered into in May 2019 with 61 US pension plans and a number of related individuals and companies.

By letter of 19 January 2021 the Danish Tax Agency responded to the particular questions.

By letter of 28 January 2021 SØIK posed the follow-up questions (nos. 10 – 24) below.

SØIK has stated that the Danish Tax Agency's response is crucial for SØIK's financial investigation in the case regarding the notifications that SØIK received from the former SKAT (now the Danish Tax Agency) regarding suspected fraud committed against SKAT, whereby SKAT suffered a total loss of around DKK 12.7 billion.

10. Is the Danish Tax Agency continuing a compensation claim based on the alleged shareholdings held by the German bank North Channel Bank, and if so against whom and for what amount?
11. Does the Danish Tax Agency intend to drop the compensation claim in the event of any possible criminal case concerning the alleged shareholdings held by North Channel Bank, if the settlement agreement cannot be considered to have been breached at this time?
12. From the National Audit Office's note on January 2020 about the Danish Tax Agency's settlement of May 2019 with 61 pension plans etc., (point 20), it appears that the Danish Tax Agency's US counsel in cooperation with Kammeradvokaten shall review a quantity of material and based on this determine the final settlement amount. Has this task been completed and has this in any case resulted in an adjustment to the compensation claim?
13. In the same note (point 22) it appears that the settlement sum is expected in several installments: an immediate payment of DKK 950 million and a residual payment of DKK 650 million, which must be settled within a period of four



years. From the same note (point 24) it appears that a minimum of DKK 50 million of the DKK 650 million residual amount must be paid directly by the German bank (North Channel Bank). Has the bank paid an amount, and if so, how much?

14. It appears further from the note (point 24) that the bank's main shareholders are liable for payment of the residual amount, but to a maximum of DKK 600 million. What is the Danish Tax Agency's total compensation claim against the three main shareholders at the current time based on the ownership of and alleged shareholdings held by the German bank North Channel Bank?
15. Which dividend tax refunds are covered by the settlement? The Danish Tax Agency is asked to please specify this by indication of SKAT's batch numbers. Alternatively the Danish Tax Agency is asked to forward the analysis and the underlying material that is referenced in question 12.
16. Have the settlement parties agreed under which principles the claims shall be set off? In this context, information is requested as to whether the payers have indicated which claims the repayments shall be set off against, or is this up to the Danish Tax Agency? Additionally, please specify which claims have been set off thus far.
17. Which national law governs the settlement?
18. Are the settlement parties (the settlement parties aside from the Danish Tax Agency) still represented by legal counsel in the US in connection with fulfillment of the settlement?
19. Is there on-going contact between the additional settlement parties and the Danish Tax Agency's legal counsel in the US?
20. Have the other settlement parties helped contribute documents for use in the prosecution of the Danish Tax Agency's claims against individuals or entities not covered by the settlement?
21. Have the other settlement parties consented to the use of materials in the prosecution of the Danish Tax Agency's claims against individuals or entities not covered by the settlement?
22. Have the other settlement parties helped contribute information and answer questions from the Danish Tax Agency for the identification of and prosecution of the Danish Tax Agency's claims against individuals or entities not covered by the settlement?
23. Have the other settlement parties answered questions and presented documentation of their own financial circumstances?
24. Has the Danish Tax Agency or the Danish Tax Agency's US legal counsel been involved in discussions about, or received information about, or otherwise come into possession of information about what efforts are being made to fulfill the settlement?

The Danish Tax Agency states in response the following:

*Re 10.*

The Danish Tax Agency has continued a civil law claim regarding the refunds of allegedly withheld dividend taxes that were made based on documentation (credit advices) issued by North Channel Bank. The civil law claims equal the total amount paid out to 27 US pension plans based on the documentation that was issued by North Channel bank.

The claims would be reduced by the proportional share of the settlement payments in the US settlement that can be attributed to these 27 pension plans.

A final calculation of the claims is still not possible, as the total settlement sum has not yet been paid to the Danish Tax Agency.

The claims are maintained against all parties that appear to have been involved in the dividend refunds in question and that are not a part of the settlement agreement.

This includes, amongst others, North Channel Bank, Bech-Bruun, Indigo and Lindisfarne as well as a number of connected individuals.

*Re 11.*

The Danish Tax Agency does not expect that there will be any need to file a compensation claim during any criminal proceedings regarding the alleged shareholdings held by North Channel Bank, as there are pending civil actions regarding the claims in England in part because the three suspected principals in the US settlement have signed the equivalent of a court settlement for the outstanding settlement sum of up to DKK 600 million.

*Re 12.*

The Danish Tax Agency can state that the task in question is still on-going. It is currently expected that the process will lead to a certain increase in the settlement sum. The timeline for the clarification of this is not known at the current point in time.

*Re 13.*

The Danish Tax Agency can state that the amount that North Channel Bank shall pay and which is not to be credited to the US settlement parties when calculating payment obligations under the settlement agreement, shall be paid once the bank is sold. The bank has not yet been sold.

*Ad 14.*

The Danish Tax Agency can state that the Danish Tax Agency's unpaid claim against the three suspected principals currently comprises DKK 600 million.

*Re 15.*

There are 27 US pension plans that used North Channel Bank. These 27 US pension plans are a subset of the 61 pension plans that are included in the settlement. Reference is made to the attached list of the 27 pension plans, of which the batch numbers have also been inserted, likewise "sum of refunded dividend tax" also appears. It should be noted that there can be minimal rounding off differences between the calculations and the claims the Danish Tax Agency have filed against this in question.

*Re 16.*

The payments under the US settlement are set off proportionately in relation to the total 61 pension plans included in the settlement based on each plan's proportional share of the total paid out of around DKK 2.9 billion.

*Re 17.*

The Danish Tax Agency can state that New York State Law governs the settlement and any conflicts that might arise from the agreement.

*Re 18.*

The Danish Tax Agency can state that the settlement parties (aside from the Danish Tax Agency now and hereafter) continue to be represented by legal counsel in New York. This is in fact the firm Kaplan Hecker & Fink LLP.

*Re 19.*

The Danish Tax Agency can confirm that there is on-going contact with the law firm in question.

*Re 20.*

The Danish Tax Agency can confirm that the settlement parties helped contribute documents for use in the prosecution of the Danish Tax Agency's claims against individuals or entities not covered by the settlement?

*Re 21.*

The Danish Tax Agency can state that the settlement parties consented to the Danish Tax Agency's the use of provided materials against individuals or entities not covered by the settlement.

*Re 22.*

The Danish Tax Agency can confirm that the settlement parties helped contribute information and answer questions from the Danish Tax Agency for the identification of and prosecution of the Danish Tax Agency's claims against individuals or entities not covered by the settlement?

*Re 23.*

The Danish Tax Agency can state that the settlement parties have not answered questions and presented documentation of their own financial circumstances. It should be noted that the settlement agreement does not contain requirements for this.

*Re 24.*

The Danish Tax Agency's legal counsel receives quarterly updates about the sales process for a number of assets described in more detail that the settlement parties are expected to co-finance the outstanding portion of the settlement sum.

Regarding the sale of the North Channel Bank, Kammeradvokaten is receiving continuous updates on the sales process.

With best  
regards,

Bettina Spang  
Chief Consultant



**Subject:** request for additional information re the Danish Tax Agency's settlement agreement  
Letter to the Danish Tax Agency requesting additional information - re others.pdf

This email comes from the internet and is therefore not necessarily from an internal source even though the sender address can indicate that.

Dear Bettina

Forwarded here as attachment is SØIK's request for additional information re the Danish Tax Agency's settlement agreement.

With best regards,

Stine Winther

Special Prosecutor

Mobile: +45 61 12 69 79

Email: [swi007@politi.dk](mailto:swi007@politi.dk)



**STATSADVOKATEN**

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Fax: +45 4515 0016

Email: [saoek@ankl.dk](mailto:saoek@ankl.dk)



The Danish Tax Agency

Date: 26 February 2021  
J.nr.: SØK-10177-00037-19  
Case handler: SWI

THE PUBLIC PROSECUTOR FOR  
SPECIAL FINANCIAL AND  
INTERNATIONAL CRIMES

KAMPMÄNNSGADE 1  
1604 KØBENHAVN V

TELEPHONE 72 68 90 00

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[www.anklagemyndigheden.dk](http://www.anklagemyndigheden.dk)  
[www.politi.dk](http://www.politi.dk)

### **Request for Additional Information regarding the Danish Tax Agency's Settlement**

With reference to the Danish Tax Agency's letter of 3 February 2021 I must hereby request additional information regarding the Danish Tax Agency's settlement and the material that the Danish Tax Agency or the Danish Tax Agency's counsel must have come into possession of as part of the settlement.

It appears from the Danish Tax Agency's response to questions 20-22 in our letter of 28 January 2021 that the three main shareholders in North Channel Bank have assisted in obtaining documents for use in the prosecution of the Danish Tax Agency's claims against individuals or entities that are not included in the settlement.

Regarding this, SØIK kindly asks to receive all materials concerning Guenther Klar, Rajen Shah, Anupe Dhorajiwala, and Graham Horn that the Danish Tax Agency or the Danish Tax Agency's counsel might be in possession of.

If the Danish Tax Agency has questions regarding this request, inquiries can be directed to the Special Prosecutor Stine Winther, tel. 61126979 or via email: [swi007@politi.dk](mailto:swi007@politi.dk).

With best regards

Malene Stage Christensen  
Deputy Prosecutor, acting.

**To:** Camilla Lindrum Bay[Camilla.Bay@sktst.dk]  
**From:** SWI007@politi.dk[SWI007@politi.dk]  
**Sent:** Wed 06-01-2021 9:03:23 (UTC)  
**Subject:** Request for information re the Danish Tax Agency's settlement  
Letter to the Danish Tax Agency.pdf

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Dear Camilla Lindrum Bay

Forwarded here as attachment is the January 6, 2021, request from The Public Prosecutor for Special Financial and International Crimes for information regarding the Danish Tax Agency's settlement.

I must ask that the Danish tax Agency's response be received as soon as possible, and preferably before January 15, 2021.

With best regards

Stine Winther  
Special Prosecutor

Mobile: +45 61 12 69 79  
Email: [swi007@politi.dk](mailto:swi007@politi.dk)



The Public Prosecutor for Special Financial and International Crimes

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The Danish Tax Agency

Date: 6 January 2021  
J.nr.: SØK-10177-00037-19  
Case Handler: SW1

THE PUBLIC PROSECUTOR FOR  
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### **Request for Information regarding the Danish Tax Agency's Settlement**

SKAT (now the Danish Tax Agency), by particular letter dated 24 August 2015, has reported suspected fraud committed against SKAT in the period 2012 to 2015, whereby SKAT suffered a total loss of around DKK 12.7 billion. The cases are being investigated by The Public Prosecutor for Special Financial and International Crimes (SØIK).

As disclosed by the Danish Tax Agency to SØIK, in May 2019 the Danish Tax Agency entered into a settlement with 61 US pension plans and a number of related individuals and companies as a part of the overall case complex. According to the information provided, the settlement agreement means that the 61 pension plans etc. must pay an amount of DKK 1.6 billion to the Danish state.

For use in the further investigation, SØIK kindly requests answers to the following questions:

1. Which natural or legal persons has the Danish Tax Agency entered into the referenced settlement with?
2. Which refunds are covered by the settlement (for example by indication of SKAT's batch number)?
3. How is the settlement sum composed (does it include for example reimbursement of expenses other than the received dividend refunds)?



4. How much of the total settlement sum of DKK 1.6 billion has been paid to the Danish Tax Agency, and when does the remaining amount fall due for payment?
5. Which claims are the payments written off against
6. Are claims beyond the settlement amount waived, and if so in what manner?
7. Is the settlement an expression of a final decision in the civil case, or will further compensation claims against the settlement parties arise later?
8. Has the Danish Tax Agency been provided with security for fulfillment of the settlement, including guarantees, collateral or the like? In such event, has the Danish Tax Agency undertaken any form of perfection in this regard?
9. Has the Danish Tax Agency pursued a compensation claim in the case, and if so, against whom and for what amount?

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In addition, SØIK kindly requests information about what, if any, confidentiality clauses have been agreed to in the settlement.

SØIK asks to receive the Danish Tax Agency's response as soon as possible, and preferably no later than January 15, 2021.

If the Danish Tax Agency has questions regarding this request, inquiries can be directed to the Special Prosecutor Stine Winther, tel. 61126979 or via email: [swi007@politi.dk](mailto:swi007@politi.dk).

With best regards

Malene Stage Christensen

Deputy Prosecutor, acting.









Sum af Refunderet udbytteskat
115,224,882
42,597,800
38,109,695
34,517,387
109,972,342
35,877,888
33,334,353
947,532
37,669,839
1,043,053
1,099,677
131,858,848
30,442,055
33,439,629
36,584,597
31,392,567
146,030,589
37,175,696
37,446,127
34,239,236
37,169,530
109,171,260
28,894,590
28,104,570
24,739,695
27,432,405
38,751,696
38,751,696
47,109,469
1,071,497
889,452
1,185,937
1,198,505
795,519
38,293,008
988,545
981,930
764,291
940,785
35,778,010
35,778,010
35,739,016
35,739,016
36,929,009

36,929,009
14,271,688
1,493,842
1,349,986
1,337,775
1,044,596
1,489,164
1,525,068
1,183,227
1,026,067
1,245,982
1,167,007
1,408,974
96,283,755
29,105,460
21,636,450
22,008,240
23,533,605
8,727,524
979,107
1,240,636
1,380,118
1,377,081
1,282,736
1,120,290
1,347,556
47,064,780
23,129,010
21,877,020
2,058,750
36,920,120
36,920,120
29,809,687
29,809,687
34,653,813
34,653,813
8,100,000
2,227,500
2,065,500
1,863,000
1,944,000
37,745,854
37,745,854
1,721,250
1,721,250
12,210,750
2,255,850

2,130,300
1,968,300
2,008,800
2,025,000
1,822,500
1,701,000
1,701,000
1,135,775,342